

# Oregon Residential Energy Tax Credit

## Air Conditioning Systems

Premium efficiency air conditioning systems qualify for an Oregon Residential Energy Tax Credit of \$300 to \$600 if they meet the following minimum requirements:

- **Seasonal Energy Efficiency Ratio (SEER) of 14.5 or higher**
- **Energy Efficiency Ratio (EER) of 12.5 or higher**
- **Must be installed by an Oregon Department of Energy tax-credit certified contractor**

The following chart will help you to determine the tax credit amount:

Tier	Minimum Efficiency		Savings		Maximum Tax Credit Amount
	SEER	EER			
<b>RAC1</b>	14.5	12.5	750	kWh	\$300
<b>RAC2</b>	16.0	14.0	1000	kWh	\$400
<b>RAC3</b>	18.0	15.0	1500	kWh	\$600

Work must be performed by an Oregon Department of Energy tax-credit certified contractor to qualify for the tax credit. The tax-credit certified contractor will test the installed system and verify that it meets established criteria. Within two weeks after testing your air conditioning system, your contractor will send a tax credit application to your home. You will need to sign this application and send it with a copy of your itemized receipt to the Oregon Department of Energy for tax credit approval. If you do not receive an application form from your contractor, please contact your contractor directly. (See the list of companies with tax-credit certified diagnostic contractors on the Web at [www.oregon.gov/energy](http://www.oregon.gov/energy) or call (503) 378-4040 or toll-free in Oregon at 1-800-221-8035)

If you purchase a new qualifying air conditioning system and have premium efficiency ducts installed at the same time, we will add a \$150 tax credit. Applications for the qualifying air conditioning system and the premium efficiency ducts must be submitted at the same time to qualify for the additional tax credit.

Because there are several technical factors that must be considered when matching outdoor and indoor components, ask your certified contractor to recommend a qualifying system. If the certified contractor has not been in touch with the Department of Energy, the contractor should contact Charlie Stephens or Tina Kremer 1-800-221-8035 to ensure the recommended combination of outdoor and indoor units will qualify.

